

STATEMENT OF PURPOSE

RS23763

Idaho Code Section 63-3024A provides a food tax credit for Idaho residents when they file their Idaho income tax return. The statute does not allow the food tax credit for an individual who is incarcerated. The statute does not allow the food tax credit for an individual receiving federal food stamp benefits.

This bill authorizes the Tax Commission and the Idaho Department of Correction to exchange information that would allow the Commission to verify whether any incarcerated persons erroneously claimed the food tax credit on their tax returns. This bill also authorizes the Tax Commission and the Department of Health and Welfare to exchange information that would allow the Commission to verify whether any federal food stamp benefit recipients erroneously claimed the food tax credit on their tax returns.

FISCAL NOTE

Current efforts to identify miscalculations for taxpayers not legally residing in Idaho currently provide annual revenue recoveries of \$146,000. Similar results are expected for the additional verifications requested in this bill.

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